

MORRIS, NICHOLS, ARSHT & TUNNELL LLP

1201 NORTH MARKET STREET
P.O. Box 1347
WILMINGTON, DELAWARE 19899-1347

302 658 9200
302 658 3989 FAX

JACK B. BLUMENFELD
302 351 9291
302 425 3012 FAX
jblumenfeld@mnat.com

July 5, 2006

BY ELECTRONIC FILING

The Honorable Joseph J. Farnan, Jr.
United States District Court
844 King Street
Wilmington, DE 19801

RE: Bridgestone Sports Co., Ltd., et al. v. Acushnet Company
C.A. No. 05-132 (JJF)

Dear Judge Farnan:

We are responding to Acushnet's letter of June 29, 2006, requesting the appointment of a Special Master to conduct an *in camera* review of documents withheld by the parties as privileged. Bridgestone believes that this request is premature.

In March 2006, Bridgestone wrote to Acushnet concerning deficiencies in its privilege log. Despite repeated attempts and reminders, Acushnet did not respond until last week, more than three months after Bridgestone first raised the issues. Having just received Acushnet's revised privilege log, Bridgestone is now in the process of reviewing that log to see what issues remain and is preparing to meet and confer with Acushnet on those issues.

On the other hand, Bridgestone produced its privilege log in November 2005. Acushnet did not raise any issues until April of 2006, but now suddenly Acushnet regards this issue as urgent. Bridgestone addressed each of the issues raised by Acushnet last week, providing reasons to support certain claims of privilege or agreeing to produce some documents in whole and some in redacted form.

Hence, we believe that there is no reason for a Special Master to be appointed to hear the undefined privilege issues at this time. Bridgestone respectfully requests that the Court deny Acushnet's request. We are prepared to address this issue more fully at a discovery conference.

The Honorable Joseph J. Farnan, Jr.

July 5, 2006

Page 2

Respectfully,

/s/ Jack B Blumenfeld (#1014)

Jack B. Blumenfeld

JBB/bls

cc: Peter T. Dalleo, Clerk (By Hand)
Richard L. Horwitz, Esquire (By Hand)
Alan M. Grimaldi, Esquire (By Fax)
Robert M. Masters, Esquire (By Fax)

527358